

IDAHO BROADBAND EQUIPMENT  
INVESTMENT CREDIT

2001

For calendar year 2001, or fiscal year beginning	Month	Day	Year	01	ending	Month	Day	Year
Name(s) as shown on return								Social Security Number or EIN

## CREDIT AVAILABLE SUBJECT TO LIMITATION

1. Amount of qualified investments in broadband equipment acquired during the tax year and approved by the Idaho Public Utilities Commission (PUC). <i>Attach a complete list and approval from the Idaho PUC.</i> .....	1	
2. Credit earned. Multiply line 1 by 3%. .....	2	
3. Pass-through share of credit from a partnership, S corporation, estate or trust .....	3	
4. Credit received through unitary sharing. Attach a schedule. ....	4	
5. Credit received by transfer. Attach Idaho Statement of Credit Transfer, Form 70. ....	5	
6. Credit distributed to partners, shareholders or beneficiaries .....	6	
7. Credit shared with unitary affiliates .....	7	
8. Credit transferred to another taxpayer .....	8	
9. Total credit available subject to limitations. Add lines 2 through 5 and subtract lines 6 through 8.	9	

## CREDIT LIMITATIONS

10. Enter the Idaho income tax liability from your tax return.	10	
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**CREDITS CLAIMED ON CURRENT YEAR TAX RETURN** If you are claiming the credit for qualifying new employees, complete lines 11 through 17 and skip lines 18 through 21. If you are NOT claiming the credit for qualifying new employees, skip lines 11 through 17 and complete lines 18 through 21.

## Complete this section if you are claiming the credit for qualifying new employees.

11. Credit for tax paid to other states .....	11	
12. Subtract line 11 from line 10. ....	12	
13. Limitation of tax. Multiply line 12 by 50%. ....	13	
14. a. Credit for contributions to Idaho educational entities .....	14a	
b. Idaho investment tax credit .....	14b	
c. Credit for contributions to youth and rehabilitation facilities .....	14c	
d. Credit for production equipment using post-consumer waste .....	14d	
e. Natural resources conservation credit .....	14e	
f. Promoter-sponsored event credit .....	14f	
g. Credit for qualifying new employees .....	14g	
h. Credit for Idaho research activities. ....	14h	
i. Add lines 14a through 14h. ....	14i	
15. Tax available after allowance of other credits. Subtract line 14i from line 13. ....	15	
16. Credit allowable subject to limitation of tax. Enter the smaller of: a. the amount from line 9 or b. \$750,000 .....	16	
17. Total credit allowed on current year tax return. Enter the smaller of line 15 or line 16.	17	

**Complete this section if you are NOT claiming the credit for qualifying new employees.**

18. a. Credit for tax paid to other states .....	18a		
b. Credit for contributions to Idaho educational entities .....	18b		
c. Idaho investment tax credit .....	18c		
d. Credit for contributions to youth and rehabilitation facilities .....	18d		
e. Credit for production equipment using post-consumer waste .....	18e		
f. Natural resources conservation credit .....	18f		
g. Promoter-sponsored event credit .....	18g		
h. Credit for Idaho research activities .....	18h		
i. Add lines 18a through 18h. ....	18i		
19. Net income tax after allowance of other credits. Subtract line 18i from line 10. ....	19		
20. Credit allowable subject to limitation of tax. Enter the smaller of:			
a. the amount from line 9 or			
b. \$750,000 .....	20		
21. Total credit allowed on current year tax return. Enter the smaller of line 19 or line 20.	21		

**CREDIT CARRYOVER**

22. Total credit available subject to limitations. Enter the amount from line 9. ....	22	
23. Total credit allowed on current year tax return. Enter the amount from line 17 or line 21. ....	23	
24. Credit carryover to future years. Subtract line 23 from line 22.	24	